IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.971 OF 2000

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.West End Hotesl P.Ltd. ..Respondent.

Mr.A.S.Rao for appellant.

Ms.Beena Pillai i/b. D.M.Harish & Co. for respondent.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 6TH MARCH, 2007.

P.C. :-

. Heard the learned counsel for the appellant and the respondent. The above appeal was admitted on the following question of law :-

> " Whether on the facts and in the circumstances of the case, the Tribunal is justified in holding that the expenditure on replacement of linen in the case of hotel business is revenue expentiture ? "

2. Both the learned counsel for the petitioner and the respondent categorically state that the issue raised in the above appeal is squaredly covered by our Judgment in Income Tax Application (L) No.43 of 2002 dated 18th September, 2006.

3. In view thereof Rule stands discharged. Appeal is disposed of.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)